

Message Text

LIMITED OFFICIAL USE

PAGE 01 ROME 06256 181151Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 PER-01 FS-01 ABF-01 /019 W
-----181203Z 121220 /12

P 181130Z APR 77
FM AMEMBASSY ROME
TO SECSTATE WASHDC PRIORITY 4039

LIMITED OFFICIAL USE ROME 6256

E.O. 11652: N/A
TAGS: EFIN, IT
SUBJ: FSLE TAX WITHHOLDING

FOR THE LEGAL ADVISOR FROM AMBASSADOR GARDNER

REF: STATE 078345

1. THE REPLY (REFTEL) WE RECEIVED IN RESPONSE TO OUR REQUEST FOR THE
LEGAL BASIS THAT PROHIBITS US FROM WITHHOLDING FSLE INCOME TAXES INDI
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CATES THAT THE DEPARTMENT'S POSITION IS BASED ON 1951 OPINIONS BY THE
COMPTROLLER GENERAL AND BY THE THEN ASSISTANT OF STATE FOR ADMINISTRA-
TION.

2. THE CURRENT IMPORTANCE OF THIS QUESTION WARRANTS, IN MY JUDGEMENT,
A THOROUGH REVIEW OF DEPARTMENT POLICY IN THIS REGARD, PARTICULARLY
IN VIEW OF VARYING INTERPRETATIONS FROM ONE COUNTRY TO ANOTHER OF THE

APPLICATION OF PROVISIONS OF THE 1961 VIENNA CONVENTION ON DIPLOMATIC
RELATIONS.

3. ACCORDINGLY, SINCE THERE IS LOCAL PRECEDENT FOR SUCH WITHHOLDING
BY A FOREIGN DIPLOMATIC MISSION IN ITALY (THE BRITISH EMBASSY DOES SO),

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MAY I PLEASE HAVE YOUR CURRENT OPINION ON THIS ISSUE?
GARDNER

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NNN

Message Attributes

Automatic Decaptoning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, WAGES, TAX RELIEF, AMENDMENTS
Control Number: n/a
Copy: SINGLE
Sent Date: 18-Apr-1977 12:00:00 am
Decapton Date: 01-Jan-1960 12:00:00 am
Decapton Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977ROME06256
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770133-1020
Format: TEL
From: ROME
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770446/aaaabodl.tel
Line Count: 57
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: f56c3aa3-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 77 STATE 78345
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 02-Dec-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2774934
Secure: OPEN
Status: NATIVE
Subject: FSLE TAX WITHHOLDING FOR THE LEGAL ADVISOR FROM AMBASSADOR GARDNER
TAGS: EFIN, IT, US
To: STATE
Type: TE
vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/f56c3aa3-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009